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March 25, 2004

Attorney Docket No.: 10417-103002

Mail Stop Patent Application

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Presented for filing is a new divisional patent application of:

Applicant: EIJI NISHIBE AND SHUICHI KIKUCHI

Title: SEMICONDUCTOR DEVICE AND MANUFACTURING METHOD
THEREOF

The prior application is assigned of record to Sanyo Electric Co., Ltd., a Osaka,
Japan corporation, by virtue of an assignment submitted to the Patent and Trademark
Office and recorded on October 22, 2001 at 012361/0769.

Enclosed are the following papers, including those required to receive a filing date
under 37 CFR §1.53(b):

	<u>Pages</u>
Specification	17
Claims	3
Abstract	1
Declaration	3
Drawing(s)	5

Enclosures:

- Preliminary amendment, 5 pages.
- New disclosure information, including:
 - Information disclosure statement, 1 page.
 - PTO-1449, 1 pages.
 - References, 2 items.
- Postcard.

This application is a divisional (and claims the benefit of priority under 35 USC 120)
of U.S. application serial no. 10/007,384, filed October 22, 2001. The disclosure of
the prior application is considered part of (and is incorporated by reference in) the
disclosure of this application.

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Basic filing fee	\$770
Total claims in excess of 20 times \$18	\$0
Independent claims in excess of 3 times \$86	\$0
Fee for multiple dependent claims	\$0
Total filing fee:	\$770

A check for the filing fee is enclosed. Please apply any other required fees or any credits to deposit account 06-1050, referencing the attorney docket number shown above.

If this application is found to be incomplete, or if a telephone conference would otherwise be helpful, please call the undersigned at (212) 765-5070.

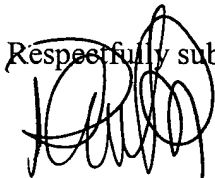
Kindly acknowledge receipt of this application by returning the enclosed postcard.

Please direct all correspondence to the following:

26211

PTO Customer Number

Respectfully submitted,



Paul A. Levy
Reg. No. 45,748
Enclosures
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